

# Appeal Process

In years when there is no notice of property tax assessment, each taxpayer may file a written objection to the Assessor's Office when:

- (1) Receipt of your tax notice from the Tax Collector
- (2) Receipt of an Assessment Notice because of a change in value(s), assessment ratio, or classification. The notice has the last date of appeal on the notice.
- (3) Any time before the first penalty date in January for the current tax year

**NOTE: ONLY ONE APPEAL PER TAX YEAR IS ALLOWED unless an ASSESSMENT NOTICE IS RECEIVED AFTER THE APPEAL.**

Appeals based on the tax bill amount cannot be considered as grounds for an assessment appeal. An appeal is an attempt to prove that your property's estimated market value, land use, classification, etc. is either inaccurate or unfair.

Failure to serve a written notice of objection by the deadline is a waiver of the taxpayer's right of protest for that year and the Assessor may not review any request filed. The written objection must be postmarked by the U. S. Postal Service by the deadline. Late appeals will be denied.

An Assessment Notice is mailed whenever the fair market value or special use value classification is increased by \$1000 or more; there is a ratio change, land use change, etc. When you receive your Assessment Notice, read it for instructions about deadlines and filing procedures. If they are not clear, call the Assessor's Office for information. Be sure you understand and follow the instructions. A missed deadline or incorrect filing can cause an appeal to be dismissed.

A written objection (see Assessor Office Forms and Documents Informal Appeal" form if you wish to use our form for convenience and to be sure we have the information needed) should be filed with the Assessor's Office stating the reason(s) for the disagreement as well as the taxpayer's opinion of market value or the reason the taxpayer believes the notice is in error. Attach any evidence the taxpayer feels should be considered, such as recent appraisal, income and expenses, etc.

If the taxpayer wishes to be represented by an employee, appraiser, realtor, property manager, tax preparer, attorney, the Power of Attorney form must be completed and signed by both the taxpayer and representative. Proof of South Carolina licenses by those professions requiring licensing in South Carolina will expedite the process. The form and instructions are on the Assessor page in Forms and Documents.

The review process will continue and may include a phone interview, inspection of the property, review of documents related to the property, and/or request for additional information as well as scheduling an in-office or on-site conference. Property owners who appeal are encouraged to perform careful research and submit copies of evidence during each step of the appeal process. The burden of proof is on the Taxpayer to present evidence to show cause why the record should be changed.

After the field review has been completed, the Assessor's Office will notify the taxpayer in writing of the decision. If you still disagree with the finding, you have **thirty (30) days** from the date of the notice, to file a written appeal with the County Board of Assessment Appeals, a panel of private citizens which serve as the final local authority in such appeals. If you disagree with the County Board of Assessment Appeals, you may appeal to the Administrative Law Court.

Remember, State law requires that you must pay 80% of tax generated on the Assessment Notice if it appears that the appeal will not be settled by December 31 of the tax year in question. An 80% bill must be requested by the taxpayer and a new bill sent to the taxpayer. The taxpayer sending payment based upon their 80% calculation is **not acceptable.** The 80% bill does not extend the time to pay nor does it waive penalties and interest.

If you disagree with Assessor's Office decision and wish to file with the County Board of Assessment Appeals, send your request to:

County Board of Assessment Appeals  
Greenwood County Assessor's Office  
528 Monument St. - Room 109  
Greenwood, SC 29646